

# Local Sales & Use Tax Rates & Changes

## LOCAL SALES/USE TAX CHANGES

There are no Local Sales/Use Tax Changes this quarter.

Did you know location codes and rates are easy to find online? Go to our web site <http://dor.wa.gov> and click the GIS icon. Look up rates by address or location code, or use the mapping feature.



## NOW YOU CAN PAY STATE TAXES WITH VISA AND MASTERCARD

VISA and MasterCard credit cards have been added to the list of electronic payment options available for electronic filers. You must file your taxes online to take advantage of credit card payment choices. American Express and Discover are also available. You can also pay by electronic funds transfer and e-check.

"Many taxpayers have been asking for the VISA payment option," said Department Director Cindi Holmstrom. "Electronic payments are a secure, convenient option for taxpayers, and they help make the Department more efficient."

Currently, more than 142,000 businesses use the E-file system, and 80 percent of those used electronic payments to settle their tax bills last year. E-filers represent nearly one-third of the active business taxpayers in the state of Washington, and they pay two-thirds of taxes, nearly \$700 million a month.

### NEW FLAT FEE

In addition to adding the new VISA and MasterCard payment options, the convenience fee for processing credit card payments is now a simple flat rate of 2.5 percent (\$1 minimum) for all taxpayers. This flat fee replaces the old rolling scale which applied different rates for different cards and resulted in an average 3 percent fee for smaller businesses. The Department uses a third party provider to process electronic payments.

### DISCOVER THE FREEDOM OF E-FILE!

Filing and paying your taxes electronically is a great way to save time and headaches at reporting time. To enroll, go to our web site at <http://dor.wa.gov> and click on the "E-file" logo. A short video is available to help walk you through. More information or assistance is also available from the Telephone Information Center toll-free at 1-877-345-3353.

## Motor Vehicle Sales, Leases and Rentals

The sale, lease or rental of a motor vehicle licensed for on-road use is subject to a tax of three-tenths of one percent (.003) of the selling price.

This tax is in addition to the state and local sales tax. The additional tax is not due when the rental car tax applies.

## E-file Gets You Out Of The Office Faster

Don't dread another filing deadline, discover the freedom of filing online. E-file is the fastest, most accurate way to file and pay your Washington State taxes.



Tour all the features of our E-file system at <http://dor.wa.gov>. Click on the E-file icon, and watch the short video. Or, just sign up! It only takes a few minutes.



**Need help? We're here to walk you through, weekdays 8 a.m. to 5 p.m. Call 1-877-345-3353**

# Local Sales and Use Tax Rates

## Tax Rates Effective October 1, 2006

(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

LOCATION		SALES/USE TAX					LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
<b>ADAMS</b>							<b>FRANKLIN (cont.)</b>						
Unincorp. Areas	0100	.011	.065		.076		Unincorp. P.T.B.A.*	1111	.018	.065		.083	
Hatton	0101	.011	.065		.076		Connell	1101	.012	.065		.077	
Lind	0102	.011	.065		.076		Kahlotus	1102	.012	.065		.077	
Othello	0103	.011	.065		.076		Mesa	1103	.012	.065		.077	
Ritzville	0104	.011	.065		.076		Pasco	1104	.018	.065		.083	
Washtucna	0105	.011	.065		.076		<b>GARFIELD</b>						
<b>ASOTIN</b>							Unincorp. Areas	1200	.010	.065		.075	
Unincorp. Areas	0200	.007	.065		.072		Pomeroy	1201	.010	.065		.075	
Asotin (City)	0201	.007	.065		.072		<b>GRANT</b>						
Clarkston	0202	.007	.065		.072		Unincorp. Areas	1300	.014	.065		.079	
<b>BENTON</b>							Coulee City	1301	.014	.065		.079	
Unincorp. Areas	0300	.012	.065		.077		Electric City	1302	.014	.065		.079	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		Ephrata	1303	.014	.065		.079	
Benton City	0301	.018	.065		.083		George	1304	.014	.065		.079	
Kennewick	0302	.018	.065		.083		Grand Coulee	1305	.014	.065		.079	
Prosser	0303	.018	.065		.083		Hartline	1306	.014	.065		.079	
Richland	0304	.018	.065		.083		Krupp	1307	.014	.065		.079	
West Richland	0305	.018	.065		.083		Mattawa	1308	.014	.065		.079	
<b>CHELAN</b>							Moses Lake	1309	.014	.065		.079	
Unincorp. Areas	0400	.015	.065		.080		Quincy	1310	.014	.065		.079	
Cashmere	0401	.015	.065		.080		Royal City	1311	.014	.065		.079	
Chelan (City)	0402	.015	.065		.080		Soap Lake	1312	.014	.065		.079	
Entiat	0403	.015	.065		.080		Warden	1313	.014	.065		.079	
Leavenworth	0404	.015	.065		.080		Wilson Creek	1315	.014	.065		.079	
Wenatchee	0405	.015	.065		.080		<b>GRAYS HARBOR</b>						
<b>CLALLAM</b>							Unincorp. Areas	1400	.018	.065		.083	
Unincorp. Areas	0500	.019	.065		.084		Aberdeen	1401	.018	.065		.083	
Forks	0501	.019	.065		.084		Cosmopolis	1402	.018	.065		.083	
Port Angeles	0502	.019	.065		.084		Elma	1403	.018	.065		.083	
Sequim	0503	.019	.065		.084		Hoquiam	1404	.018	.065		.083	
<b>CLARK</b>							McCleary	1405	.018	.065		.083	
Unincorp. Areas	0600	.009	.065		.074		Montesano	1406	.018	.065		.083	
Unincorp. P.T.B.A.*	0666	.014	.065		.079		Oakville	1407	.018	.065		.083	
Battle Ground	0601	.016	.065		.081		Ocean Shores	1409	.018	.065		.083	
Camas	0602	.014	.065		.079		Westport	1408	.018	.065		.083	
La Center	0603	.016	.065		.081		<b>ISLAND</b>						
Ridgefield	0604	.016	.065		.081		Unincorp. Areas	1500	.018	.065		.083	
Vancouver	0605	.016	.065		.081		Coupeville	1501	.018	.065		.083	
Washougal	0606	.016	.065		.081		Langley	1502	.018	.065		.083	
Yacolt	0607	.014	.065		.079		Oak Harbor	1503	.018	.065		.083	
<b>COLUMBIA</b>							<b>JEFFERSON</b>						
Unincorp. Areas	0700	.014	.065		.079		Unincorp. Areas	1600	.019	.065		.084	
Dayton	0701	.014	.065		.079		Port Townsend	1601	.019	.065		.084	
Starbuck	0702	.014	.065		.079		<b>KING</b>						
<b>COWLITZ</b>							Unincorp. Areas**	1700	.019	.065	.004	.088	.005
Unincorp. Areas	0800	.011	.065		.076		Algona	1701	.019	.065	.004	.088	.005
Castle Rock	0801	.011	.065		.076		Auburn/King	1702	.019	.065	.004	.088	.005
Kalama	0802	.011	.065		.076		Beaux Arts Village	1703	.019	.065	.004	.088	.005
Kelso	0803	.012	.065		.077		Bellevue	1704	.019	.065	.004	.088	.005
Longview	0804	.012	.065		.077		Black Diamond	1705	.019	.065		.084	.005
Woodland	0805	.011	.065		.076		Bothell/King	1706	.019	.065	.004	.088	.005
<b>DOUGLAS</b>							Burien	1734	.019	.065	.004	.088	.005
Unincorp. Areas	0900	.011	.065		.076		Carnation	1707	.019	.065		.084	.005
Unincorp. P.T.B.A.*	0909	.015	.065		.080		Clyde Hill	1708	.019	.065	.004	.088	.005
Bridgeport	0901	.011	.065		.076		Covington	1712	.019	.065		.084	.005
E. Wenatchee	0902	.015	.065		.080		Des Moines	1709	.019	.065	.004	.088	.005
Mansfield	0903	.011	.065		.076		Duvall	1710	.019	.065		.084	.005
Rock Island	0904	.015	.065		.080		Enumclaw	1711	.019	.065		.084	.005
Waterville	0905	.015	.065		.080		Federal Way	1732	.019	.065	.004	.088	.005
<b>FERRY</b>							Hunts Point	1713	.019	.065	.004	.088	.005
Unincorp. Areas	1000	.011	.065		.076		Issaquah*	1714	.019	.065	.004	.088	.005
Republic	1001	.011	.065		.076		Kenmore	1738	.019	.065	.004	.088	.005
<b>FRANKLIN</b>							Kent	1715	.019	.065	.004	.088	.005
Unincorp. Areas	1100	.012	.065		.077		Kirkland	1716	.019	.065	.004	.088	.005

LOCATION		SALES/USE TAX					KCF&B (2)
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)		
KING (cont.)							
Lake Forest Park.....	1717	.019	.065	.004	.088	.005	
Maple Valley.....	1720	.019	.065		.084	.005	
Medina.....	1718	.019	.065	.004	.088	.005	
Mercer Island.....	1719	.019	.065	.004	.088	.005	
Milton/King.....	1731	.019	.065	.004	.088	.005	
Newcastle.....	1736	.019	.065	.004	.088	.005	
Normandy Park.....	1721	.019	.065	.004	.088	.005	
North Bend.....	1722	.019	.065		.084	.005	
Pacific/King.....	1723	.019	.065	.004	.088	.005	
Redmond**.....	1724	.019	.065	.004	.088	.005	
Renton**.....	1725	.019	.065	.004	.088	.005	
Sammamish**.....	1739	.019	.065	.004	.088	.005	
Sea-Tac.....	1733	.019	.065	.004	.088	.005	
Seattle.....	1726	.019	.065	.004	.088	.005	
Shoreline.....	1737	.019	.065	.004	.088	.005	
Skykomish.....	1727	.019	.065		.084	.005	
Snoqualmie.....	1728	.019	.065		.084	.005	
Tukwila.....	1729	.019	.065	.004	.088	.005	
Woodinville.....	1735	.019	.065	.004	.088	.005	
Yarrow Point.....	1730	.019	.065	.004	.088	.005	
KITSAP							
Unincorp. Areas.....	1800	.021	.065		.086		
Bainbridge Island.....	1804	.021	.065		.086		
Bremerton.....	1801	.021	.065		.086		
Port Orchard.....	1802	.021	.065		.086		
Poulsbo.....	1803	.021	.065		.086		
KITITITAS							
Unincorp. Areas.....	1900	.012	.065		.077		
Cle Elum.....	1901	.012	.065		.077		
Ellensburg.....	1902	.012	.065		.077		
Kittitas (City).....	1903	.012	.065		.077		
Roslyn.....	1904	.012	.065		.077		
South Cle Elum.....	1905	.012	.065		.077		
KLiCKiTaT							
Unincorp. Areas.....	2000	.005	.065		.070		
Bingen.....	2001	.010	.065		.075		
Goldendale.....	2002	.010	.065		.075		
White Salmon.....	2003	.010	.065		.075		
LEWIS							
Unincorp. Areas.....	2100	.012	.065		.077		
Centralia.....	2101	.014	.065		.079		
Chehalis.....	2102	.014	.065		.079		
Morton.....	2103	.012	.065		.077		
Mossyrock.....	2104	.012	.065		.077		
Napavine.....	2105	.012	.065		.077		
Pe Ell.....	2106	.012	.065		.077		
Toledo.....	2107	.012	.065		.077		
Vader.....	2108	.012	.065		.077		
Winlock.....	2109	.012	.065		.077		
LINCOLN							
Unincorp. Areas.....	2200	.012	.065		.077		
Almira.....	2201	.012	.065		.077		
Creston.....	2202	.012	.065		.077		
Davenport.....	2203	.012	.065		.077		
Harrington.....	2204	.012	.065		.077		
Odessa.....	2205	.012	.065		.077		
Reardan.....	2206	.012	.065		.077		
Sprague.....	2207	.012	.065		.077		
Wilbur.....	2208	.012	.065		.077		
MASON							
Unincorp. Areas.....	2300	.018	.065		.083		
Shelton.....	2301	.018	.065		.083		
OKANOGAN							
Unincorp. Areas.....	2400	.011	.065		.076		
Brewster.....	2401	.011	.065		.076		
Conconully.....	2402	.011	.065		.076		
Coulee Dam.....	2403	.011	.065		.076		
Elmer City.....	2404	.011	.065		.076		
Nespelem.....	2405	.011	.065		.076		
Okanogan (City).....	2406	.011	.065		.076		

LOCATION			SALES/USE TAX			
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
OKANOGAN (cont.)						
Omak	2407	.011	.065		.076	
Oroville	2408	.011	.065		.076	
Pateros	2409	.011	.065		.076	
Riverside	2410	.011	.065		.076	
Tonasket	2411	.011	.065		.076	
Twisp	2412	.011	.065		.076	
Winthrop	2413	.011	.065		.076	
PACIFIC						
Unincorp. Areas	2500	.013	.065		.078	
Ilwaco	2501	.013	.065		.078	
Long Beach	2502	.013	.065		.078	
Raymond	2503	.013	.065		.078	
South Bend	2504	.013	.065		.078	
PEND OREILLE						
Unincorp. Areas	2600	.011	.065		.076	
Cusick	2601	.011	.065		.076	
Ione	2602	.011	.065		.076	
Metaline	2603	.011	.065		.076	
Metaline Falls	2604	.011	.065		.076	
Newport	2605	.011	.065		.076	
PIERCE						
Unincorp. Areas**	2700	.013	.065	.004	.082	
Unincorp. P.T.B.A.* **	2727	.019	.065	.004	.088	
Auburn/Pierce	2724	.019	.065	.004	.088	
Bonney Lake	2701	.019	.065	.004	.088	
Buckley	2702	.019	.065		.084	
Carbonado	2703	.013	.065		.078	
DuPont	2704	.019	.065	.004	.088	
Eatonville	2705	.013	.065		.078	
Edgewood	2720	.019	.065	.004	.088	
Fife	2706	.019	.065	.004	.088	
Fircrest	2707	.019	.065	.004	.088	
Gig Harbor	2708	.019	.065		.084	
Lakewood	2721	.019	.065	.004	.088	
Milton/Pierce	2709	.019	.065	.004	.088	
Orting	2710	.019	.065	.004	.088	
Pacific/Pierce	2723	.019	.065	.004	.088	
Puyallup	2711	.019	.065	.004	.088	
Roy	2712	.013	.065		.078	
Ruston	2713	.019	.065	.004	.088	
South Prairie	2714	.013	.065		.078	
Steilacoom	2715	.019	.065	.004	.088	
Sumner	2716	.019	.065	.004	.088	
Tacoma	2717	.019	.065	.004	.088	
University Place	2719	.019	.065	.004	.088	
Wilkeson	2718	.013	.065		.078	
SAN JUAN						
Unincorp. Areas	2800	.012	.065		.077	
Friday Harbor	2801	.012	.065		.077	
SKAGIT						
Unincorp. Areas	2900	.013	.065		.078	
Unincorp. P.T.B.A.*	2929	.015	.065		.080	
Anacortes	2901	.015	.065		.080	
Burlington	2902	.015	.065		.080	
Concrete	2903	.015	.065		.080	
Hamilton	2904	.015	.065		.080	
La Conner	2905	.015	.065		.080	
Lyman	2906	.015	.065		.080	
Mount Vernon	2907	.015	.065		.080	
Sedro Woolley	2908	.015	.065		.080	
SKAMANIA						
Unincorp. Areas	3000	.005	.065		.070	
North Bonneville	3001	.010	.065		.075	
Stevenson	3002	.005	.065		.070	
SNOHOMISH						
Unincorp. Areas**	3100	.011	.065	.004	.080	
Unincorp. P.T.B.A.* **	3131	.020	.065	.004	.089	
Arlington	3101	.020	.065		.085	
Bothell/Snohomish	3120	.020	.065	.004	.089	
Brier	3102	.020	.065	.004	.089	

LOCATION			SALES/USE TAX			
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
SNOHOMISH (cont.)						
Darrington .....	3103	.020	.065		.085	
Edmonds .....	3104	.020	.065	.004	.089	
Everett .....	3105	.017	.065	.004	.086	
Gold Bar .....	3106	.020	.065		.085	
Granite Falls .....	3107	.020	.065		.085	
Index .....	3108	.020	.065		.085	
Lake Stevens .....	3109	.020	.065		.085	
Lynnwood .....	3110	.020	.065	.004	.089	
Marysville .....	3111	.020	.065		.085	
Mill Creek .....	3119	.020	.065	.004	.089	
Monroe .....	3112	.020	.065		.085	
Mountlake Terrace .....	3113	.020	.065	.004	.089	
Mukilteo .....	3114	.020	.065	.004	.089	
Snohomish (City) .....	3115	.020	.065		.085	
Stanwood .....	3116	.020	.065		.085	
Sultan .....	3117	.020	.065		.085	
Woodway .....	3118	.020	.065	.004	.089	
SPOKANE						
Unincorp. Areas .....	3200	.015	.065		.080	
Unincorp. P.T.B.A.* .....	3232	.021	.065		.086	
Airway Heights .....	3201	.021	.065		.086	
Cheney .....	3202	.021	.065		.086	
Deer Park .....	3203	.015	.065		.080	
Fairfield .....	3204	.015	.065		.080	
Latah .....	3205	.015	.065		.080	
Liberty Lake .....	3212	.021	.065		.086	
Medical Lake .....	3206	.021	.065		.086	
Millwood .....	3207	.021	.065		.086	
Rockford .....	3208	.015	.065		.080	
Spangle .....	3209	.015	.065		.080	
Spokane (City) .....	3210	.021	.065		.086	
Spokane Valley .....	3213	.021	.065		.086	
Waverly .....	3211	.015	.065		.080	
STEVENS						
Unincorp. Areas .....	3300	.011	.065		.076	
Chewelah .....	3301	.011	.065		.076	
Colville .....	3302	.011	.065		.076	
Kettle Falls .....	3303	.011	.065		.076	
Marcus .....	3304	.011	.065		.076	
Northport .....	3305	.011	.065		.076	
Springdale .....	3306	.011	.065		.076	
THURSTON						
Unincorp. Areas .....	3400	.013	.065		.078	
Unincorp. P.T.B.A.* .....	3434	.019	.065		.084	
Bucoda .....	3401	.013	.065		.078	
Lacey .....	3402	.019	.065		.084	
Olympia .....	3403	.019	.065		.084	
Rainier .....	3404	.013	.065		.078	
Tenino .....	3405	.013	.065		.078	
Tumwater .....	3406	.019	.065		.084	
Yelm .....	3407	.019	.065		.084	
WAHIAKUM						
Unincorp. Areas .....	3500	.010	.065		.075	
Cathlamet .....	3501	.010	.065		.075	
WALLA WALLA						
Unincorp. Areas .....	3600	.015	.065		.080	
Unincorp. P.T.B.A.* .....	3636	.018	.065		.083	
College Place .....	3601	.018	.065		.083	
Prescott .....	3602	.015	.065		.080	
Waitsburg .....	3603	.015	.065		.080	
Walla Walla (City) .....	3604	.018	.065		.083	
WHATCOM						
Unincorp. Areas .....	3700	.013	.065		.078	
Unincorp. P.T.B.A.* .....	3737	.019	.065		.084	
Bellingham .....	3701	.019	.065		.084	
Blaine .....	3702	.019	.065		.084	
Everson .....	3703	.019	.065		.084	
Ferndale .....	3704	.019	.065		.084	
Lynden .....	3705	.019	.065		.084	
Nooksack .....	3706	.019	.065		.084	

LOCATION		SALES/USE TAX					KCF&B (2)
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)		
<b>WHATCOM (cont.)</b>							
Sumas .....	3707	.019	.065		.084		
<b>WHITMAN</b>							
Unincorp. Areas .....	3800	.013	.065		.078		
Albion .....	3801	.013	.065		.078		
Colfax .....	3802	.013	.065		.078		
Colton .....	3803	.013	.065		.078		
Endicott .....	3804	.013	.065		.078		
Farmington .....	3805	.013	.065		.078		
Garfield .....	3806	.013	.065		.078		
La Crosse .....	3807	.013	.065		.078		
Lamont .....	3808	.013	.065		.078		
Malden .....	3809	.013	.065		.078		
Oakesdale .....	3810	.013	.065		.078		
Palouse .....	3811	.013	.065		.078		
Pullman .....	3812	.013	.065		.078		
Rosalia .....	3813	.013	.065		.078		
St. John .....	3814	.013	.065		.078		
Tekoa .....	3815	.013	.065		.078		
Uniontown .....	3816	.013	.065		.078		
<b>YAKIMA</b>							
Unincorp. Areas .....	3900	.014	.065		.079		
Grandview .....	3901	.014	.065		.079		
Granger .....	3902	.014	.065		.079		
Harrah .....	3903	.014	.065		.079		
Mabton .....	3904	.014	.065		.079		
Moxee City .....	3905	.014	.065		.079		
Naches .....	3906	.014	.065		.079		
Selah .....	3907	.014	.065		.079		
Sunnyside .....	3908	.014	.065		.079		
Tieton .....	3909	.014	.065		.079		
Toppenish .....	3910	.014	.065		.079		
Union Gap .....	3911	.014	.065		.079		
Wapato .....	3912	.014	.065		.079		
Yakima (City) .....	3913	.017	.065		.082		
Zillah .....	3914	.014	.065		.079		

#### FOOTNOTES:

(1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*

(2) King County Food & Beverage is in addition to the combined sales tax rate for restaurants, taverns and bars. (See WAC 458-20-12401).

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area.

\*\* Partially included within the RTA district. Additional .004 may not be due based on location.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

